

**WEST LAKE  
COMMUNITY DEVELOPMENT DISTRICT**

**SEPTEMBER 24, 2025**

**AGENDA PACKAGE**



2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33067

# West Lake Community Development District

**Board of Supervisors:**

Kelly Evans, Chairman  
Lori Campagna, Vice Chairman  
Ben Gainer, Assistant Secretary  
Brad Gilley, Assistant Secretary  
Nancy Symonds, Assistant Secretary

**Staff:**

Deborah Wallace, District Manager  
Brian Lamb, District Secretary  
Kathryn Hopkinson, District Counsel  
Chris O'Kelley, District Engineer

## Public Hearing & Special Meeting Agenda Wednesday, September 24, 2025 – 1:00 p.m.

The Public Hearing & Special Meeting of West Lake Community Development District will be held at the **offices of Inframark located at 2005 Pan Am Circle Suite 300 Tampa, FL 33607.**

Microsoft Teams Meeting: [Join the meeting now](#)

**Meeting ID:** 286 534 389 986 9

**Call in (audio only):** +1 (646) 838-1601

**Passcode:** bg6wi2fp

**Phone Conference ID:** 594 801 954#

### 1. Call to Order/Roll Call

### 2. Public Comments

### 3. Business Items

#### A. Public Hearing - Adopting Amended FY2026 Budget & Levying O&M Assessments

1. Open Public Hearing on Adopting Amended FY2026 Budget
2. Staff Presentations
3. Public Comment
4. Close Public Hearing on Adopting Amended FY2026 Budget
5. Consideration of Resolution 2025-09; Adopting the FY2026 Amended Budget
6. Consideration of Resolution 2025-10; Levying O&M Assessment for FY2025-2026

Budget

### 4. Staff Reports

### 5. Adjournment

**District Office:**

Pan Am Circle, Suite 300  
Tampa, FL 33607  
(813) 873-7300

**Meeting Location:**

In person: 2005 Pan Am Circle Suite 300 Tampa, FL 33607  
Participate remotely: Microsoft Teams [Join the meeting now](#)  
OR dial in for audio only (646) 838-1601  
Meeting ID: 286 534 389 986 9  
Passcode: bg6wi2fp

## RESOLUTION 2025-09

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST LAKE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE AMENDED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors (“**Board**”) of the West Lake Community Development District (“**District**”) adopted its budget for the next ensuing budget year (“**Budget**”) at its August 12, 2025, regularly scheduled Board of Supervisors meeting and public hearing, along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the District filed a copy of the Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board desires to now adopt its Amended Budget and to amend the collection procedures for the Amended Budget; and

**WHEREAS**, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the District Manager posted the Amended Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes; and

**WHEREAS**, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the Amended Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

#### **Section 1. Budget**

- a. That the Board has reviewed the Amended Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Amended Budget, as may be further amended by the Board, attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the West Lake Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026."
- d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

**Section 2. Appropriations.** There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$\_\_\_\_\_, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

|                                    |                 |
|------------------------------------|-----------------|
| Total General Fund                 | \$ _____        |
| Total Reserve Fund [if Applicable] | \$ _____        |
| Total Debt Service Funds           | \$ _____        |
| <b>Total All Funds*</b>            | <b>\$ _____</b> |

\*Not inclusive of any collection costs or early payment discounts.

**Section 3. Budget Amendments.** Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

**Section 4. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED ON SEPTEMBER 24, 2025.**

Attested By:

**West Lake  
Community Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: ☐ Secretary/☐ Assistant Secretary

\_\_\_\_\_  
Name: Kelly Evans  
Title: Chair of the Board of Supervisors

**Exhibit A: FY 2025-2026 Adopted Amended Budget**

**West Lake**  
Community Development District

***Annual Operating and Debt Service Budget***

**Fiscal Year 2026**  
***Amended Budget***

Prepared by:



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2026 Budget

| <b>ACCOUNT DESCRIPTION</b>                | <b>ADOPTED</b>    | <b>ANNUAL</b>     |
|-------------------------------------------|-------------------|-------------------|
|                                           | <b>BUDGET</b>     | <b>BUDGET</b>     |
|                                           | <b>FY 2025</b>    | <b>FY 2026</b>    |
| <b>REVENUES</b>                           |                   |                   |
| Operations & Maintenance Assmts - On Roll | -                 | 375,928           |
| Developer Contributions                   | 376,525           | -                 |
| <b>TOTAL REVENUES</b>                     | <b>\$ 376,525</b> | <b>\$ 375,928</b> |
| <b>EXPENDITURES</b>                       |                   |                   |
| <b>Financial and Administrative</b>       |                   |                   |
| Supervisor Fees                           | 10,000            | 12,000            |
| District Management                       | 25,000            | 25,000            |
| Field Management                          | 12,000            | 12,000            |
| Construction Accounting                   | 6,100             | 6,100             |
| Financial/Revenue Collections             | 3,500             | 3,500             |
| Accounting Services                       | 17,500            | 17,500            |
| Special Services                          | 2,500             | -                 |
| Website Admin Services                    | 1,500             | 1,500             |
| District Engineer                         | 3,500             | 7,500             |
| District Counsel                          | 5,000             | 20,000            |
| Trustees Fees                             | 6,400             | 6,400             |
| Auditing Services                         | 5,200             | 5,200             |
| Postage, Phone, Faxes, Copies             | 150               | 150               |
| Assessment Roll                           | 5,000             | 5,000             |
| Legal Advertising                         | 1,500             | 2,500             |
| Bank Fees                                 | 200               | 200               |
| Dues, Licenses & Fees                     | 175               | 350               |
| Onsite Office Supplies                    | 100               | -                 |
| Website ADA Compliance                    | 1,800             | 2,000             |
| Disclosure Report                         | 3,500             | 5,000             |
| <b>Total Financial and Administrative</b> | <b>\$ 110,625</b> | <b>\$ 131,900</b> |
| <b>Insurance</b>                          |                   |                   |
| General Liability                         | 5,000             | 5,000             |
| Public Officials Insurance                | 5,000             | 5,000             |
| Property & Casualty Insurance             | 25,000            | 30,000            |
| <b>Total Insurance</b>                    | <b>\$ 35,000</b>  | <b>\$ 40,000</b>  |

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2026 Budget

| ACCOUNT DESCRIPTION                             | ADOPTED   |               | ANNUAL    |               |
|-------------------------------------------------|-----------|---------------|-----------|---------------|
|                                                 | BUDGET    |               | BUDGET    |               |
|                                                 | FY 2025   |               | FY 2026   |               |
|                                                 |           |               |           |               |
| <b>Utility Services</b>                         |           |               |           |               |
| Electric Utility                                | \$        | 5,000         | \$        | 12,000        |
| Street Lights                                   | \$        | 50,000        | \$        | 53,000        |
| Amenity Internet                                | \$        | 1,650         | \$        | -             |
| Water/Waste                                     | \$        | 1,200         | \$        | -             |
| <b>Total Utility Services</b>                   | <b>\$</b> | <b>57,850</b> | <b>\$</b> | <b>65,000</b> |
|                                                 |           |               |           |               |
| <b>Amenity</b>                                  |           |               |           |               |
| Pool Permits                                    | \$        | 12,000        | \$        | -             |
| Janitorial - Contract                           | \$        | 7,000         | \$        | -             |
| Janitorial - Supplies/Other                     | \$        | 1,500         | \$        | -             |
| Amenity Pest Control                            | \$        | 1,200         | \$        | -             |
| Amenity R&M                                     | \$        | 6,000         | \$        | -             |
| Amenity Camera R&M                              | \$        | 1,000         | \$        | -             |
| Facilty AC                                      | \$        | 1,000         | \$        | -             |
| Dog Waste Station                               | \$        | 1,500         | \$        | -             |
| Playground Maintenance                          | \$        | 2,500         | \$        | -             |
| Access Control R&M                              | \$        | 3,000         | \$        | -             |
| Entrance Monuments, Gates, Walls R&M            | \$        | 1,000         | \$        | -             |
| Sidewalk, Pavement, Signage R&M                 | \$        | 1,000         | \$        | -             |
| Pool Maintenance - Contract                     | \$        | 15,000        | \$        | -             |
| Pool Treatments & Other R&M                     | \$        | 500           | \$        | -             |
| Security Monitoring Services                    | \$        | 5,050         | \$        | -             |
| Miscellaneous Expenses                          | \$        | 1,500         | \$        | -             |
| Special Events                                  | \$        | 1,300         | \$        | -             |
| Holiday Decorations                             | \$        | 5,000         | \$        | -             |
| <b>Total Amenity</b>                            | <b>\$</b> | <b>67,050</b> | <b>\$</b> | <b>-</b>      |
|                                                 |           |               |           |               |
| <b>Landscape and Pond Maintenance</b>           |           |               |           |               |
| Landscape and Irrigation Maintenance - Contract | \$        | 75,000        | \$        | 80,000        |
| Landscaping - R&M                               | \$        | 2,000         | \$        | -             |
| Landscaping - Mulch                             | \$        | 2,000         | \$        | 2,000         |
| Landscaping - Annuals                           | \$        | 4,000         | \$        | -             |
| Landscaping - Plant Replacement                 | \$        | 4,000         | \$        | 10,000        |
| Irrigation Repairs                              | \$        | 5,000         | \$        | 5,000         |
| Aquatics - Contract                             | \$        | 9,000         | \$        | 8,202         |

## Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Budget

| ACCOUNT DESCRIPTION                         | ADOPTED<br>BUDGET | ANNUAL<br>BUDGET  |
|---------------------------------------------|-------------------|-------------------|
|                                             | FY 2025           | FY 2026           |
| Aquatics - Plant Replacement                | \$ 1,000          | \$ -              |
| Well - R&M                                  | \$ 1,000          | \$ 2,500          |
| Debris Cleanup                              | \$ 3,000          | \$ 10,000         |
| <b>Total Landscape and Pond Maintenance</b> | <b>\$ 106,000</b> | <b>\$ 117,702</b> |
| <b>Contingency</b>                          |                   |                   |
| Miscellaneous Contingency                   | \$ -              | \$ 21,326         |
| <b>Total Contingency</b>                    | <b>\$ -</b>       | <b>\$ 21,326</b>  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 376,525</b> | <b>\$ 375,928</b> |

## ASSESSMENT ALLOCATION

[illegible]

## **RESOLUTION 2025-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST LAKE COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the West Lake Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

**WHEREAS**, the District is located in Hillsborough County, Florida (“**County**”);

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2025-2026 attached hereto as **Exhibit A (“FY 2025-2026 Budget”)** and incorporated as a material part of this Resolution by this reference;

**WHEREAS**, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

**WHEREAS**, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

**WHEREAS**, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

**WHEREAS**, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

**WHEREAS**, it is in the best interests of the District to directly collect the Assessment Roll on the parcels designated in the Assessment Roll through the direct collection method pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

**Section 1. Benefit from Activities and O&M Assessments.** The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

**Section 2. O&M Assessments Imposition.** Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**Section 3. Collection and Enforcement of District Assessments.**

- a. **Uniform Method for all O&M Assessments.** The collection of all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**Section 4. Certification of Assessment Roll.** The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

**Section 5. Assessment Roll Amendment.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**Section 6. Assessment Challenges.** The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

**Section 7. Procedural Irregularities.** Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be

competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

**Section 8. Severability.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**Section 9. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED ON SEPTEMBER 24, 2025.**

Attested By:

**West Lake Community  
Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: Secretary/Assistant Secretary

\_\_\_\_\_  
Name: Kelly Evans  
Title: Chair of the Board of Supervisors

**Exhibit A: FY 2025-2026 Amended Budget**

**West Lake**  
Community Development District

***Annual Operating and Debt Service Budget***

**Fiscal Year 2026**  
***Amended Budget***

Prepared by:



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2026 Budget

| <b>ACCOUNT DESCRIPTION</b>                | <b>ADOPTED</b>    | <b>ANNUAL</b>     |
|-------------------------------------------|-------------------|-------------------|
|                                           | <b>BUDGET</b>     | <b>BUDGET</b>     |
|                                           | <b>FY 2025</b>    | <b>FY 2026</b>    |
| <b>REVENUES</b>                           |                   |                   |
| Operations & Maintenance Assmts - On Roll | -                 | 375,928           |
| Developer Contributions                   | 376,525           | -                 |
| <b>TOTAL REVENUES</b>                     | <b>\$ 376,525</b> | <b>\$ 375,928</b> |
| <b>EXPENDITURES</b>                       |                   |                   |
| <b>Financial and Administrative</b>       |                   |                   |
| Supervisor Fees                           | 10,000            | 12,000            |
| District Management                       | 25,000            | 25,000            |
| Field Management                          | 12,000            | 12,000            |
| Construction Accounting                   | 6,100             | 6,100             |
| Financial/Revenue Collections             | 3,500             | 3,500             |
| Accounting Services                       | 17,500            | 17,500            |
| Special Services                          | 2,500             | -                 |
| Website Admin Services                    | 1,500             | 1,500             |
| District Engineer                         | 3,500             | 7,500             |
| District Counsel                          | 5,000             | 20,000            |
| Trustees Fees                             | 6,400             | 6,400             |
| Auditing Services                         | 5,200             | 5,200             |
| Postage, Phone, Faxes, Copies             | 150               | 150               |
| Assessment Roll                           | 5,000             | 5,000             |
| Legal Advertising                         | 1,500             | 2,500             |
| Bank Fees                                 | 200               | 200               |
| Dues, Licenses & Fees                     | 175               | 350               |
| Onsite Office Supplies                    | 100               | -                 |
| Website ADA Compliance                    | 1,800             | 2,000             |
| Disclosure Report                         | 3,500             | 5,000             |
| <b>Total Financial and Administrative</b> | <b>\$ 110,625</b> | <b>\$ 131,900</b> |
| <b>Insurance</b>                          |                   |                   |
| General Liability                         | 5,000             | 5,000             |
| Public Officials Insurance                | 5,000             | 5,000             |
| Property & Casualty Insurance             | 25,000            | 30,000            |
| <b>Total Insurance</b>                    | <b>\$ 35,000</b>  | <b>\$ 40,000</b>  |

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2026 Budget

| <b>ACCOUNT DESCRIPTION</b>                      | <b>ADOPTED</b>   | <b>ANNUAL</b>    |
|-------------------------------------------------|------------------|------------------|
|                                                 | <b>BUDGET</b>    | <b>BUDGET</b>    |
|                                                 | <b>FY 2025</b>   | <b>FY 2026</b>   |
| <b>Utility Services</b>                         |                  |                  |
| Electric Utility                                | \$ 5,000         | \$ 12,000        |
| Street Lights                                   | \$ 50,000        | \$ 53,000        |
| Amenity Internet                                | \$ 1,650         | \$ -             |
| Water/Waste                                     | \$ 1,200         | \$ -             |
| <b>Total Utility Services</b>                   | <b>\$ 57,850</b> | <b>\$ 65,000</b> |
| <b>Amenity</b>                                  |                  |                  |
| Pool Permits                                    | \$ 12,000        | \$ -             |
| Janitorial - Contract                           | \$ 7,000         | \$ -             |
| Janitorial - Supplies/Other                     | \$ 1,500         | \$ -             |
| Amenity Pest Control                            | \$ 1,200         | \$ -             |
| Amenity R&M                                     | \$ 6,000         | \$ -             |
| Amenity Camera R&M                              | \$ 1,000         | \$ -             |
| Facility AC                                     | \$ 1,000         | \$ -             |
| Dog Waste Station                               | \$ 1,500         | \$ -             |
| Playground Maintenance                          | \$ 2,500         | \$ -             |
| Access Control R&M                              | \$ 3,000         | \$ -             |
| Entrance Monuments, Gates, Walls R&M            | \$ 1,000         | \$ -             |
| Sidewalk, Pavement, Signage R&M                 | \$ 1,000         | \$ -             |
| Pool Maintenance - Contract                     | \$ 15,000        | \$ -             |
| Pool Treatments & Other R&M                     | \$ 500           | \$ -             |
| Security Monitoring Services                    | \$ 5,050         | \$ -             |
| Miscellaneous Expenses                          | \$ 1,500         | \$ -             |
| Special Events                                  | \$ 1,300         | \$ -             |
| Holiday Decorations                             | \$ 5,000         | \$ -             |
| <b>Total Amenity</b>                            | <b>\$ 67,050</b> | <b>\$ -</b>      |
| <b>Landscape and Pond Maintenance</b>           |                  |                  |
| Landscape and Irrigation Maintenance - Contract | \$ 75,000        | \$ 80,000        |
| Landscaping - R&M                               | \$ 2,000         | \$ -             |
| Landscaping - Mulch                             | \$ 2,000         | \$ 2,000         |
| Landscaping - Annuals                           | \$ 4,000         | \$ -             |
| Landscaping - Plant Replacement                 | \$ 4,000         | \$ 10,000        |
| Irrigation Repairs                              | \$ 5,000         | \$ 5,000         |
| Aquatics - Contract                             | \$ 9,000         | \$ 8,202         |

## Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2026 Budget

| ACCOUNT DESCRIPTION                         | ADOPTED<br>BUDGET | ANNUAL<br>BUDGET  |
|---------------------------------------------|-------------------|-------------------|
|                                             | FY 2025           | FY 2026           |
| Aquatics - Plant Replacement                | \$ 1,000          | \$ -              |
| Well - R&M                                  | \$ 1,000          | \$ 2,500          |
| Debris Cleanup                              | \$ 3,000          | \$ 10,000         |
| <b>Total Landscape and Pond Maintenance</b> | <b>\$ 106,000</b> | <b>\$ 117,702</b> |
| <b>Contingency</b>                          |                   |                   |
| Miscellaneous Contingency                   | \$ -              | \$ 21,326         |
| <b>Total Contingency</b>                    | <b>\$ -</b>       | <b>\$ 21,326</b>  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 376,525</b> | <b>\$ 375,928</b> |

## ASSESSMENT ALLOCATION

## Fiscal Year 2026 Assessments